

UNIVERSITY OF KELANIYA RESEARCH GRANTS

Guidance on Financial Management of Research Grants

The stages where financial management of RGA is applicable (Add Link)

1. Development of Budget of the RG and deciding the grant amount
2. Change of proposed budget plan
3. Obtaining Cash advances and settlement
4. Direct Payments and Purchases
5. Requests for deviations from standard practice
6. Submission of financial statement and Final Report

1. Developing the budget

1. The Principal Investigator (PI) is expected to fill the Research Grant Application (RGA) in the given format. The PI should identify the expenses that should go under each category. The total should not be more than the total amount of the RG requested in the grant application.
2. The PI should follow the budget as mentioned in the RGA when proceeding with the research during the period. If any changes are required please refer to section 2 below.
3. Upon receiving the letter of award and signing the agreement with the University, any PI attached to the Faculty of Medicine may request transfer of the grant amount to the Faculty of Medicine for reasons of convenience in operating the grant. This should be done by submitting a formal request to VC through the HOD and Dean of the Faculty.
4. All purchases of goods, equipment and consumables under the research grant should be made in keeping with procurement guidelines practiced in the University.

2. Change of proposed budget plan

1. If the PI needs to make an alteration to the research plan which affects the budget, the PI should submit a revised budget and request approval of the Research and Publications Committee. E.g., the PI has requested LKR. 50,000.00 for purchase of chemicals. By the time that the PI is going to buy chemicals, if it has become necessary to increase the allocation for Consumables, the PI should submit a request with revised budget plan to the obtain the recommendation of the Research and Publications Committee. In revising the budget, the expenses should not exceed the total grant amount.

Submitted proposal

Annexure V

Details of estimated expenditure.	Rs.	Rs.
(a) Personnel (e.g. Payment for data collectors/technicians) Souvenirs, tokens for appreciation for participants etc. are not considered	2500 per person × 2 × 12	Rs. 60,000.00
(b) Cost of capital equipment	IR digital thermometer = 45,000 Camera traps = 115,000	Rs. 160,000.00
(c) Consumables (i). Cost of chemicals and other consumables (ii). Cost of other materials	Dissecting sets 10,000/per set × 2	Rs. 20,000.00
(d) Travelling and subsistence (local travel only)	13 visits for two persons 5,000 per person × 13 × 2	Rs. 130,000.00
(e) Miscellaneous (i). Incidental expenses (ii). Cost for preparing research report	Purchasing animal guides = 50,000 Purchasing stationaries = 10,000 Publication cost = 30,000	Rs. 60,000.00 Rs. 30,000.00
Total		Rs. 460,000.00

initial budget

Edited section is Highlighted.

Annexure V

Details of estimated expenditure.	Rs.	Rs.
(a) Personnel (e.g. Payment for data collectors/technicians) Souvenirs, tokens for appreciation for participants etc. are not considered	2500 per person × 2 × 12	60,000.00
(b) Cost of capital equipment	IR digital thermometer = 45,000 Camera traps = 115,000	160,000.00
(c) Consumables (i). Cost of chemicals and other consumables (ii). Cost of other materials	Dissecting sets 10,000/per set × 2	20,000.00
(d) Travelling and subsistence (local travel only) Vehicle hiring cost (Safari jeep)	12 visits 13,000 per visit × 12	156,000.00
(e) Miscellaneous (i). Incidental expenses (ii). Cost for preparing research report	Purchasing animal guides = 34,000 Purchasing stationary = 10,000 Publication cost = 30,000	34,000.00 30,000.00
Total		460,000.00

revised budget

- If the budget is revised, and expenses are incurred, the PI should be mindful that there is no possibility of opting back to previous budget plan.

Example - First budget revision includes a capital purchase of 80% of grant amount leaving only 20% for other expenses. PI may want to change the research plan later. However, only 20% of the grant amount or less (based on obtained cash advances) will be remaining if the capital item is already purchased. Then any change for budget can be done only with the remaining amount. Hence it may not be helpful.

3. Cash advance and settlements

- It is the responsibility of the PI to submit voucher for the necessary cash advances and settle them before the end of the research period.
- Usually, only 25% of the total grant amount can be issued in the form of an advance, at any given time.
- If it is found necessary to obtain more than 25% of the grant amount as an advance, the PI should submit a request with justification to obtain recommendation of the Research and Publications Committee.
- All procurements more than LKR 15,000, up to LKR 500,000, require approval of the Supplies Committee. The request should be submitted to the Supplies Division through the Research & Publications Division, to facilitate this process.
- The PI should settle each cash advance before submitting the new cash advance request.
 - The bills should refer to the period after obtaining cash advance and up to the date of cash settlement. If some procurements have been made before obtaining the cash advance, permission should be obtained for re-imbursement of the incurred expenses.
 - Each bill should be clear and should be certified by the PI.

- c. The PI is advised to obtain photocopies of all bills and attach them to the original, as some bills fade over time.
- d. The PI should submit a summary of expenses referring to each bill with each settlement.
- e. After the 1st cash advance, further cash advances will be issued only upon the settlement of the previous cash advance.

Checklist for settlement of cash advances.

1. Requested total grant amount -		
2. Is the First/previous Cash Advance Settled? Yes <input type="checkbox"/> No <input type="checkbox"/>		
If yes, Amount		
3. Bill Detail (No and item)	Category of the RG relevant to this cash advance.	Amount (Rs)
Eg. 01. Purchase of Cyanide	Consumables	500
02. Cab hire	Travel	650
Sub Total		*1150
Office use only		
4. The bills are within the period	Yes <input type="checkbox"/> No <input type="checkbox"/>	
5. Each bill is certified by the PI	Yes <input type="checkbox"/> No <input type="checkbox"/>	
6. Photocopies are attached to each bill	Yes <input type="checkbox"/> No <input type="checkbox"/>	

*This subtotal should match the amount of the cash advance.

4. Direct Payments and Purchases

a. Payments

1. Payment vouchers should be submitted with formal approval of HoD, Dean via R&P division to the Payments branch separately and should not be combined with settlement of a cash advance.
2. The PI should clearly mention the section of the budget under which the payment is being made.
3. The details of the recipient of the payment should be clear, and an original invoice should be submitted with reason why PI opted for direct payment.

b. Purchases

1. All the purchases are subject to procurement guidelines and should be made through the Supplies Division (with formal approval of HoD, Dean via R&P division)
2. There has to be a clear and adequate allocation for capital expenses in the approved budget.
3. If the capital purchase requires more than 80% of the budget, the PI should obtain the recommendation of R&P with justification.
4. In such case the PI is responsible to manage the other required expenses with the balance available.
5. Once a budget revision is made and payment proceeded, PI cannot opt back to previous budget plan.
Refer 2.2 above

5. Requests for deviations from standard practice

1. If the research work cannot be completed during the approved period of the grant, the PI should submit a formal request for extension of the grant. The approved grant should be utilized before the end date of the extension.
2. If a PI is unable to complete the research project during the approved period, a detailed report explaining the current research outcome and why the research cannot be completed as originally proposed, should be submitted along with a statement of accounts.
3. The PI is liable to settle all the cash advances obtained under the grant, in case the research project cannot be completed.
4. It is not advisable to meet expenses through the PI's own money and request for reimbursement later. However, this may be allowed if the researcher had to make the *payment not more than 1 month prior to obtaining the first cash advance, due to urgent reason. Such request for reimbursement should be submitted with justification and obtain recommendation of the Research and Publication Committee. (To be double checked with R&P decision)*
5. If the PI is unable to continue the research work due to leave, resignation, etc. the PI may take action to assign another PI to continue the research work or officially cancelled the research with the approval of R&P committee.
6. In such case, following actions should be taken.
 - a. The PI should formally nominate another PI with recommendation of HOD, and Dean to R&P committee.
 - b. The agreement should be renewed with the name of the nominated PI.
 - c. The former PI is fully responsible to settle any cash advance obtained under his/her name
 - d. In case no new PI is nominated and the PI wishes to carry on with the research work while on such remote location/ leave, etc, they should at least nominate a person to be contacted, who would coordinate with PI.
7. If the PI does not take the responsibility to meet any of the above requirements, any utilized amount will be charged from the PI or deducted from the PI's Provident Fund.

6. Submission of Final Report & financial statement

1. The PI is liable to obtain the required advances before submission of final report.
2. As mentioned in section 5, if the PI is unable to complete the project, he/she should submit a financial statement with the current progress of the research project to R&P committee.
3. The researcher is given 3 calendar months from the last date of the research to complete the final report and settle all the cash advances.
4. The Acceptance of the final report or publication evidence by the R&P committee is considered the end point of a research grant.

Hence, the researcher should declare that all the advances are settled when the final report is submitted. This condition applies even when the researcher submits evidence of full papers published instead of a final report.

5. If a need arises to revise the final report or clarification require for grant money utilize after the submission of final report,
 - a. If the PI goes overseas, a designated person for communication (as on 5.5 above) has to attend this need.
 - b. If the PI resigns / go on VOP R&P committee will decide to close the research project and any unsettled advanced will be charged out of UPF.